

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

KENNETH CARROLL, ELIZABETH A. : Case No. 05 CV 391 (LAK)
CARROLL, and CARROLL CAPITAL : ECF CASE
HOLDINGS LLC, :

Plaintiffs, :

-against- :

LEBOEUF, LAMB, GREENE & MACRAE, :
LLP; GRAHAM TAYLOR ; SIDLEY :
AUSTIN BROWN & WOOD LLP; SABW :
HOLDING, LLP, R. J. RUBLE; FAMILY :
INVESTMENT STATUTORY TRUST; :
CHENERY ASSOCIATES, INC.; SUSSEX :
FINANCIAL ENTERPRISES, INC.; :
CHENERY MANAGEMENT, INC.; ROY E. :
HAHN; GRANT THORNTON LLP; JAY A. :
BRICHKE; JAY A. BRICHKE, CPA, L.L.C.; :
GRAF REPETTI & CO., LLP; and DOES 1 :
through 20, :

Defendants. :

**DEFENDANTS LEBOEUF, LAMB, GREENE & MACRAE, LLP'S AND GRAHAM
TAYLOR'S INITIAL DISCLOSURES PURSUANT TO F.R.C.P. 26(a)(1)**

Pursuant to Rule 26(a)(1), defendants LeBoeuf, Lamb, Greene & MacRae, LLP
("LeBoeuf") and Graham Taylor provide the following initial disclosures:

A. Identity of Witnesses.

The name and, if known, the address and telephone number of those persons
whom LeBoeuf and Graham Taylor presently believe are likely to have discoverable
information that they may use to support their defenses, unless solely for impeachment,
and the subjects of the information.

1. Phil Groves
Larry Nealy
James Dee
William Iadarola
Mark Rhyme
Sonny Grover
and other unknown persons affiliated
and/or previously affiliated with:

myCFO, Inc.
myCFO Investment Advisory Services, LLC
myCFO Securities, LLC
c/o Starz Holding Co.
Addresses unknown

Subjects: Communications among myCFO and its representatives, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls, including plaintiffs' retention of myCFO, and all tax, investment, securities, audit, and other advice rendered to plaintiffs; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

2. Laura S. Hundley
Michael Sherman
Eric Kramer
and other unknown persons affiliated with:
Crestone Capital Advisors, LLC
1050 Walnut Street, Suite 402
Boulder, CO 80302
303-442-4447

Subjects: Communications among Crestone Capital Advisors representatives, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls, including tax and investment advice given to plaintiffs; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

3. Ron Barsky, CPA
347 Fifth Avenue, 3606
New York, NY 10016

Subjects: Communications among Barsky and his representatives, plaintiffs and their representatives, defendants and their representatives, and/or other persons

and entities, regarding the distressed asset investment entered into by the Carrolls, including tax and investment advice given to plaintiffs.

4. Laurence E. Nemirow, Esq.
and other unknown persons affiliated with:
Davis, Graham & Stubbs, LLP
1550 17th Street, Suite 500
Denver, CO 80202
303-892-7443

Subjects: Communications among Davis Graham lawyers, including Nemirow, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls, including legal, tax and investment advice given to plaintiffs; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

5. Roy Hahn
Larry Austin
Bill Tsai
Cynthia Morelli
Thomas Bellig
Chenery Associates
Sussex Financial Enterprises, Inc.
Chenery Management, Inc.
c/o counsel of record
McDermott, Will & Emery

Subjects: The development and structure of the distressed asset investment entered into by the Carrolls; communications among Chenery and its representatives, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding that investment; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

6. Graham Taylor
c/o counsel of record
Gaims, Weil, West & Epstein, LLP

Subjects: The legal services performed by LeBoeuf for plaintiffs; communications among LeBoeuf lawyers, plaintiffs and their representatives, defendants and their representatives, and /or other persons and entities, regarding the distressed asset investment entered into by the Carrolls, including legal advice given to plaintiffs; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

7. Kenneth Carroll
Elizabeth Carroll
Carroll Capital Holdings, LLC
c/o counsel of record
Fensterstock & Partners, LLP

Subjects: Legal, tax and investment advice given to plaintiffs in connection with the distressed asset investment entered into by the Carrolls; communications among plaintiffs and their representatives, defendants and their representatives and /or other persons and entities, regarding that investment; investments made by or on behalf of plaintiffs generating capital gains offset by capital losses sustained as a result of the subject investment; plaintiffs' alleged damages; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

8. Persons unknown with
Sidley Austin Brown & Wood, LLP
c/o counsel of record
Covington & Burling and
Munger Tolles & Olsen

Subjects: The legal services performed by Sidley for plaintiffs; communications among Sidley lawyers, plaintiffs and their representatives, defendants and their representatives, and /or other persons and entities, regarding the distressed asset

investment entered into by the Carrolls, including tax and legal advice given to plaintiffs; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

9. Persons unknown with
Grant Thornton, LLP
c/o its counsel of record
Stroock & Stroock & Lavan, LLP

Subjects: The accounting and tax return preparation services performed by Grant Thornton for plaintiffs and/or Han Kook IE and Han Kook IIE; communications among Grant Thornton, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

10. R.J. Ruble
c/o counsel of record
Frankel & Abrams

Subjects: The legal services performed by Sidley for plaintiffs; communications among Sidley lawyers, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls, including tax and legal advice given to plaintiffs; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

11. Jay Brichke
Jay A. Brichke, CPA LLC
c/o counsel of record
Wilson Elser Moskowitz Edelman & Dicker

Subjects: The accounting and tax return preparation services performed by Brichke for plaintiffs, and communications among Brichke, plaintiffs and their

representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls.

12. Persons unknown with
Graf Repetti & Co., Inc.
c/o counsel of record
Harrington, Ocko & Monk LLP

Subjects: The accounting and tax return preparation services performed by Graf Repetti for plaintiffs, and communications among Graf Repetti, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls.

13. James Woods
Charles Lee
LeBoeuf, Lamb, Green & MacRae, LLP
c/o counsel of record
Gaims, Weil, West & Epstein, LLP

Subjects: The practice of the LeBoeuf firm; legal services performed by LeBoeuf for plaintiffs and communications among LeBoeuf lawyers, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls, including legal advice given to plaintiffs.

14. Soo Keun Pak and
persons unknown with
PricewaterhouseCoopers
Samil Accounting Corporation
(Korean Network firm of Pricewaterhouse Coopers)
191 Hankangro 2 ga, Yongsanku
Seoul 140-702
Korea
82 2 709-0800

Subjects: The loan due diligence services performed by PricewaterhouseCoopers in connection with the distressed asset investment entered into by the Carrolls and communications among PricewaterhouseCoopers and its representatives,

plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the loans and those services; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

15. Persons unknown with
Internal Revenue Service
with knowledge of the plaintiffs'
2001/2002 original and amended returns

Subjects: Communications among the IRS and its representatives, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls, deductions taken by the Carrolls on their tax returns in connection that investment, and/or audits of the Carrolls' tax returns

16. Persons unknown with
New Jersey taxing authority
with knowledge of the plaintiffs'
2001/2002 original and amended returns

Subjects: Communications among the taxing authority and its representatives, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls, deductions taken by the Carrolls on their tax returns in connection that investment, and/or audits of the Carrolls' tax returns

17. Persons unknown with
HarrismyCFO, Inc.
2029 Century Park East, Suite 800
Los Angeles, CA 90067
310-407-1100

Subjects: Communications among HarrismyCFO and its representatives, plaintiffs and their representatives, defendants and their representatives, and/or other persons and entities, regarding the distressed asset investment entered into by the Carrolls, including all tax, investment, securities, audit, and other advice

rendered to plaintiffs; the absence of alleged RICO activities, alleged conspiratorial conduct and alleged wrongdoing.

B. Documents.

Pursuant to agreement of counsel, on April 8, 2005, LeBoeuf and Taylor will make available for inspection and copying at their counsel of record's office, Gaims, Weil, West & Epstein, LLP, 1875 Century Park East, Suite 1200, Los Angeles, CA 90067, documents, data compilations and tangible things that are in their possession, custody and control that they may use to support their defenses, unless solely for impeachment.

C. Insurance Agreement.

LeBoeuf will make available for inspection and copying its relevant insurance agreement, which shall be subject to the confidentiality provisions of the protective order counsel for the parties have agreed to enter into in this action. Graham Taylor has no insurance agreement under which any insurer may be liable to satisfy all or part of a judgment which may be entered against him to indemnify or reimburse for payments made to satisfy a judgment herein.

D. Other.

Discovery has not yet commenced and the LeBoeuf firm and Mr. Taylor reserve the right to supplement their initial disclosures.

GAIMS, WEIL, WEST & EPSTEIN
ALAN JAY WEIL
AMY L. RICE
ANDREW M. VOGEL

By: _____
Amy L. Rice (AR 9638)
1875 Century Park East, 12th Floor
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and

HINSHAW & CULBERTSON, LLP
GERI S. KRAUSS (GK 8475)
780 Third Avenue, 4th Floor
New York, NY 10017-2024
(212) 471-6227

*Attorneys for Defendants LeBoeuf, Lamb, Greene &
MacRae, LLP and Graham Taylor*